



Appendix A: Taxpayer Vanessa Franklin Intake and Interview Scenario

This scenario is designed to provide you with additional practice to further develop your interview skills, tax law knowledge, and ability to reference resource materials. Vanessa Franklin is our taxpayer who has come to your site. Using the processes taught in lessons throughout this training, you will need to review Vanessa's documents, interview her to clarify issues, and ensure that her intake and interview sheet is thoroughly and accurately completed.

Let's get started! Vanessa provides you her Form 13614-C, Intake/Interview & Quality Review Sheet. Using Vanessa's Form 13614-C, Publication 4012, Form 13614-C Job Aid, your tax law knowledge, and your screening and interview skills, you are ready to begin.

Lesson 2: Screening and Interviewing

Did Vanessa answer all questions on Form 13614-C in Parts I-V?

Start by reviewing Form 13614-C to make sure Vanessa answered all the questions in Section A. Vanessa's completed Form 13614-C is illustrated on page A-31. If a question was missed, ask Vanessa the missed question. If a question was marked "unsure," explain the topic to Vanessa. Determine if the answer is yes or no. Check the appropriate answer on Form 13614-C.

Lesson 3: Filing Basics

Must Vanessa file a return?

To determine if a taxpayer has a filing requirement, you need their age, possible filing status(es), and gross income.

Vanessa's Age and Marital Status

Start by reviewing Parts I and II of her Form 13614-C.

- Proof of identity (such as a valid drivers license or other government issued photo ID).

Part I. Your Personal Information

1. Your First Name Vanessa	M. I. L.	Last Name Franklin	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
2. Spouse's First Name Harvey	M. I. M.	Last Name Franklin	Is spouse a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
3. Mailing Address 3344 Cleveland Drive	Apt# 4	City Denver	State CO	Zip Code 80202
4. Contact Information Phone: 303-555-5555 Cell Phone: n/a E-mail: n/a				
5. Your Date of Birth 11/12/1972	6. Your Job Title Retail Sales	Are you: 7. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
		8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
9. Spouse's Date of Birth 07/14/1969	10. Spouse's Job Title Cook	Is Spouse: 11. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
		12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
13. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				

Part II. Marital Status and Household Information

1. As of December 31, 2011, were you?

☐ Single

☒ Married: Did you live with your spouse during any part of the last six months of 2011? ☐ Yes ☒ No

☐ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: _____

☐ Widowed: Year of spouse's death: _____

2. List names below of everyone who lived in your home in 2011 (other than you or spouse). Also list anyone who lived outside of your home that you supported during 2011. If additional space is needed please check here ☐ and list on page 3.

Name (first, last) Do not enter your name or spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. daughter, son, mother, sister, none)	Number of months lived in your home in 2011	US Citizen or resident of the US, Canada or Mexico in 2011 (yes/no)	Marital Status as of 12/31/11 (S/M)	Full-time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Bella Franklin	04/20/11	daughter	12	yes	s	no	yes
Zachary Franklin	09/07/00	son	12	yes	s	yes	yes
Zoe Franklin	12/12/06	daughter	12	yes	s	no	yes
Annabelle Johnson	11/15/36	mother	12	yes	s	no	yes

Vanessa's possible filing statuses

On her Form 13614-C, Vanessa indicated that she is married but has not lived with her spouse during any part of the last six months. Using your interview skills and Publication 4012, you will need to verify that Vanessa has identified her correct marital status.

Vanessa's Family and Dependent Information

To also assist in determining Vanessa's possible filing statuses, you need to take a look at her family and dependent information. She has indicated four potential dependents in Part II of her Form 13614-C.

You decide to ask some questions to confirm and clarify her information.

Sample interview clarifying marital status and dependents

SAMPLE INTERVIEW	
VOLUNTEER SAYS...	VANESSA RESPONDS...
<i>I've reviewed your Form 13614-C. I want to make sure that you need to file a return based on your filing status, age, and income. So let me verify a few things. You were born on November 12, 1972, correct?</i>	Yes.
<i>Okay, that makes you 39. I see that you checked "Married" but answered "No" to living with your spouse during the past six months.</i>	Yes, Harvey moved out in February 2011.
<i>But you were still married on December 31st of last year, correct?</i>	Yes, that's right.
<i>Do you and your husband plan to file jointly?</i>	I think I want to file Married Filing Separately, but I'm not sure.
<i>And you have three children you may be claiming as dependents, and possibly your mother as a fourth dependent?</i>	Yes, that's right.
<i>Based on this initial information, there are three filing statuses you may qualify for: Married Filing Separately, Head of Household, or Married Filing Jointly, although you expressed that you don't want to use the Married Filing Jointly status.</i>	I'd rather not if I don't have to.

What are Vanessa's most likely filing statuses?

Vanessa may qualify for Married Filing Separately, Head of Household, or Married Filing Jointly.

Vanessa's Gross Income


The next step is to make sure her gross income for the tax year is more than the gross income limit. Review Publication 4012 (Tab A), Who Must File?

Remember, at this point, we're determining if Vanessa has a filing requirement so we will do a general review of her income documentation.

Vanessa's Form W-2

Briefly review Vanessa's Form W-2 and Part III of her Form 13614-C to determine her income for the tax year. Vanessa's W-2 indicates she has wages of \$31,000.

On her Form 13614-C, Vanessa also indicated that she had self-employment income. You confirm this and any other income sources. Refer to the Income section of Publication 4012 (Tab D) for other income sources you should consider.

a Employee's social security number 111-11-5555		Safe, accurate, FAST! Use 		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 39-9999999		1 Wages, tips, other compensation \$31,000.12		2 Federal income tax withheld \$1,239.99	
c Employer's name, address, and ZIP code Bob's Department Store PO Box 456 Denver, CO 80204		3 Social security wages \$32,000.12		4 Social security tax withheld \$1,344.00	
		5 Medicare wages and tips \$32,000.12		6 Medicare tax withheld \$464.00	
		7 Social security tips		8 Allocated tips	
d Control number		9		10 Dependent care benefits	
e Employee's first name and initial Last name Suff.		11 Nonqualified plans		12a See instructions for box 12 D \$1,000.00	
Vanessa L. Franklin 3344 Cleveland Drive Denver, CO 80202		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b	
		14 Other		12c	

Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask if you need help.

Part III. Income – In 2011, did you (or your spouse) receive:

Yes	No	Unsure	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. Wages or Salary? (Form W-2) <i>Wages \$31,000</i>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. Scholarships? (Forms W-2, 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	6. Alimony Income?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. Unemployment Compensation? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	13. Income (or loss) from Rental Property?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: _____ (Forms W-2 G, 1099-MISC)

Sample interview probing for other income

SAMPLE INTERVIEW	
VOLUNTEER SAYS...	VANESSA RESPONDS...
<i>Your Form W-2 shows \$31,000 as your wages for the tax year. Tell me about your self-employment income.</i>	I sell cosmetics on the side. I schedule makeup workshops in people's homes in the evenings and on weekends.
<i>How much did you earn doing that?</i>	Not much at all, after I paid my expenses, it was about \$2,400.
<i>Okay. That is close enough for what we are doing now, but we will need the exact amount later. I see that you checked "Unsure" for Alimony Income.</i>	Yes. Once in a while, my husband sends me money for the kids, but I wasn't sure if I was required to report it. Is it taxable?
<i>No. The money your husband sends you for your children is considered child support, not alimony, and is not taxable. So I'm going to change your "Unsure" answer to "No" for Alimony Income.</i>	Great, thank you.
<i>Okay, any other sources of income, for example, bonuses at your job, or any interest reported on a Form 1099?</i>	No, just the wages and business income.
<i>Okay, so your gross income is about \$33,400 based on your W-2 and income from your business.</i>	

Be sure to make notes and corrections on Vanessa's Form 13614-C to capture what she has told you; for example, change the "Unsure" response on the question about Alimony Income to "No" since you have determined that it is child support.

Chart A – For Most People Who File

Review Publication 4012 (Tab A), Chart A – For Most People Who Must File. Find Vanessa's likely filing status(es), age, and income on the chart.

We have now determined Vanessa's age, her possible filing statuses, and have reviewed her preliminary income information. Because she is under 65 years old and her gross income on her Form W-2 exceeds the income limits listed for each of her possible filing statuses, we know that Vanessa has a filing requirement.

Verify Vanessa's Identity

You now need to verify Vanessa's identity. She presents you with her driver's license and the social security cards for all the individuals listed on her Form 13614-C.



Sample interview to verify identity

SAMPLE INTERVIEW

VOLUNTEER SAYS...

By the way, thanks for taking the time to complete Form 13614-C. It looks like we can assist you with your return. I need proof of your identity and your social security card, as well as social security cards for your children and your mother.

Thanks, I'll just confirm your entries. First, is all the information on your driver's license current and correct? We want to make sure you receive all your tax benefits and that your return is processed smoothly.

Okay. Then, let's continue reviewing Form 13614-C.

VANESSA RESPONDS...

No problem! Here's my driver's license. I wrote everyone's name on the intake sheet, just as they appear on the cards.

Yes, I haven't moved since getting that license.

Sounds good.

You have now completed these filing basics:

- Determining if there is a filing requirement
- Verifying the identity of the taxpayer and confirming her social security number



Return to lesson 3.



The name(s) and number(s) on the taxpayer's return must match the information on the social security card(s). If they do not, the return processing will be delayed.

Lesson 4: Filing Status

Which filing status should Vanessa use?

Taxpayer Vanessa Franklin is at your site and you are conducting an interview to verify the accuracy of her completed Form 13614-C. After reviewing Parts I and II, you have determined that Vanessa's correct marital status is "Married" and that she and her husband have not lived together during the last six months of 2011. She has four potential dependents, her three children and her mother. Based on this information, her possible filing statuses are:

- Married Filing Jointly
- Married Filing Separately
- Head of Household

Vanessa does not want to use the Married Filing Jointly status, but if she chooses to file Married Filing Separately, it may result in a higher tax.

To determine if Vanessa qualifies for Head of Household, which may result in a lower tax than Married Filing Separately, you decide to ask some questions based on Publication 4012 (Tab B), Filing Status Interview Tips. You must also complete page 4 of Form 13614-C, Section B. These questions will assist you with determining if Vanessa qualifies to claim Head of Household as her filing status.

Sample Interview Clarifying Filing Status

SAMPLE INTERVIEW	
VOLUNTEER SAYS...	VANESSA RESPONDS...
<i>I'm going to ask you a few questions that will help us determine the best filing status for you. First, we determined earlier that you were married at the end of the tax year but did not live with your spouse during the last 6 months. Is this correct?</i>	That's right. We're still married, but we are separated.
<i>Have you obtained a legal separation?</i>	No, I haven't been to a lawyer yet.
<i>And you don't plan to file a joint return with him.</i>	Right. I was thinking of filing separately.
<i>There are other options. For now, let's just assume that you won't file Married Filing Jointly, and I'll ask you a few more questions. I see that you have three children. I see that they lived in your home for the entire tax year, is that correct?</i>	Yes, they lived with me.
<i>Did you pay more than half the cost of keeping up your home last year?</i>	Well, I paid for everything if that's what you mean. I told you that once in a while Harvey sent some money to help with the kids, but it really wasn't all that much.
<i>Okay... Now, I need to clarify the number of months you and your husband actually lived apart. Your intake sheet indicates that he has not lived with you during the last six months of the year, is this correct?</i>	Yes, he moved out in February and we've been apart ever since.
<i>Your children may qualify you for the Head of Household status. In order to qualify, they must be your dependents. It looks like they are, but we will be getting to that in a minute. If you qualify for the Head of Household status, it may result in a lower tax for you than Married Filing Separately.</i>	That sounds good to me!

Vanessa's Filing Status Is Head of Household

Vanessa qualifies as Head of Household because she is legally married, but lived apart from her husband during the last six months of the tax year. She is “considered unmarried for head of household purposes” and at least one of her children must be her dependent to use this filing status.



Return to Lesson 4.

Lesson 5: Personal Exemptions

What personal exemptions can Vanessa claim?

Let's determine if Vanessa can claim any personal exemptions. Remember, even though she is married, she lives apart from her husband and will file as Head of Household and is therefore considered "unmarried." Personal exemptions are allowed for taxpayers and for their spouse only if they meet certain requirements.

First, review Form 13614-C, Part I, Your Personal Information to see if Vanessa can be claimed as a dependent on someone else's tax return.

07/14/2009 | COOK | 12. Total number of dependents claimed on your return: ☐ Yes ☒ No

13. Can anyone claim you or your spouse on their tax return? ☐ Yes ☒ No ☐ Unsure

Part II. Marital Status and Household Information

1. As of December 31, 2011, were you?

☐ Single

☒ Married: Did you live with your spouse during any part of the last six months of 2011? ☐ Yes ☒ No

☐ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: _____

☐ Widowed: Year of spouse's death: _____

List names below of everyone who lived in your home in 2011 (other than you or spouse). Also list anyone who

Refer to Publication 4012 (Tab C), Interview Tips for Personal Exemptions.

Sample Interview Clarifying Personal Exemptions

SAMPLE INTERVIEW	
VOLUNTEER SAYS...	VANESSA RESPONDS...
<i>I see on your intake and interview sheet that no one else can claim you on his or her tax return. Is that correct?</i>	Yes, that's right.
<i>We also determined that you were still legally married on December 31 but will not be filing a joint return. Is that correct?</i>	Yes, it is.
<i>Did your husband work and have income last year?</i>	Yes, he was employed as a cook for most of the year.
<i>Well, since you're not filing a joint return, and because he had income, you cannot claim an exemption for your husband—only for yourself.</i>	



Return to Lesson 5.

Lesson 6: Dependency Exemptions

Which dependency exemptions can Vanessa claim?

Let's determine which dependency exemptions Vanessa can claim. Dependents can be the taxpayer's children or relatives. Begin by reviewing Form 13614-C, Part II, Marital Status and Household Information, item 2. She lists four potential dependents.

2. List names below of everyone who lived in your home in 2011 (other than you or spouse). Also list anyone who lived outside of your home that you supported during 2011. If additional space is needed please check here ☐ and list on page 3.

Name (first, last) Do not enter your name or spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. daughter, son, mother, sister, none)	Number of months lived in your home in 2011	US Citizen or resident of the US, Canada or Mexico in 2011 (yes/no)	Marital Status as of 12/31/11 (S/M)	Full- time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Bella Franklin	04/20/11	daughter	12	yes	s	no	yes
Zachary Franklin	09/07/00	son	12	yes	s	yes	yes
Zoe Franklin	12/12/06	daughter	12	yes	s	no	yes
Annabelle Johnson	11/15/36	mother	12	yes	s	no	yes

You see that her children are under 12 years of age and her mother is 75 years old. All four lived with Vanessa for 12 months during the tax year and are U.S. citizens. (A baby born any time during the year is considered to have lived with the taxpayer for the entire tax year.)

Are Vanessa's children her dependents?

To determine if her children Bella, Zoe, and Zachary qualify as dependents, use Publication 4012 (Tab C), Interview Tips for Dependency Exemption for Qualifying Child.

Based on Vanessa's answers to the interview tips, you conclude that all three children qualify as her dependents. However, because she and her husband are separated, you need to gather more information.

TIP

When using the interview tips, you may find it helpful to substitute the child's name for the word "person." Ask interview questions individually for each child; as you gain experience with these questions, you will learn to obtain this information for each child at the same time.

Sample Interview Clarifying Dependency Exemptions

The special rules of divorced, separated, or never married parents may apply in this situation.

SAMPLE INTERVIEW

VOLUNTEER SAYS...

It looks like you should be able to claim your children as dependents. Is there a court document or an agreement that you have signed to allow their father to claim them?

VANESSA RESPONDS...

You've got to be kidding. He better not try to claim them.

To help determine if Vanessa's husband (the noncustodial parent) can claim the children as dependents on his tax return, use Publication 4012 (Tab C), Interview Tips for Children of Divorced, Separated Parents, or Parents Who Live Apart.

After completing the interview using the interview tips in Publication 4012, you determine that Vanessa can claim the dependency exemption for all three children on her tax return.

Is Vanessa's mother her dependent?

Now, determine if Vanessa's mother is her qualifying relative for a dependency exemption by using the Interview Tips for Dependency Exemption for Qualifying Relative in Publication 4012 (Tab C). This time, substitute Annabelle's name for "the person."

Using the interview tips, you learn that, although Vanessa's mother receives nontaxable social security, her taxable income (from a small pension) is less than the exemption amount (\$3,700 for 2011). Therefore, Vanessa's mother meets the gross income test.

Next, you need to help Vanessa make a list of each valid expense she paid for her mother during the tax year, and compare the total amount with her mother's total income for the year. Publication 4012 (Tab C) and the Personal Exemptions and Dependents chapter of Publication 17 provide a worksheet for determining support.

Sample Interview Clarifying Dependency Exemptions for "Qualifying Relative"

SAMPLE INTERVIEW	
VOLUNTEER SAYS...	VANESSA RESPONDS...
<i>Let's see if we can add up the monthly expenses that count as support for your mother and figure out if you covered more than half of them, okay?</i>	Yes, I've got a list of the expenses here.
<i>All right, for each item we'll write down the amount you contributed in one column, and the amount your mother contributed in the other column. Let's start with the fair share rental value of her living in your home...</i>	Okay, my pencil's ready.

During the interview, you and Vanessa come up with the numbers listed below.

Annabelle's Monthly Expenses	Provided by Vanessa	Provided by Annabelle
Share of food	\$420	\$0
Clothing	\$0	\$200
Share of rent, utilities	\$680	\$0
Medical, dental	\$0	\$1,200
Education expenses	\$0	\$0
Recreation and transportation	\$800	\$700
Furniture, appliances, automobile	\$0	\$0
Share of support	\$1,900	\$2,100

The numbers show that Vanessa did not cover more than half of her mother's (Annabelle's) monthly expenses. Annabelle did *not* pass all five qualifying relative tests, so Vanessa cannot claim an exemption for her mother. Remember to document that Vanessa did not provide more than 50% of her mother's support on Form 13614-C, Section B: For Certified Volunteer Preparer Completion.

Volunteer Preparer Determinations

Now, you can complete the dependent questions in Section B. Check off the applicable yes/no responses and make annotations as needed.

Based on your interview, Vanessa can claim dependency exemptions for her three children but not for her mother. Vanessa's children are the qualifying children of both Vanessa and her mother, Annabelle. Vanessa is entitled to claim the children, because she is their custodial parent. Annabelle could only claim them if Vanessa chose not to claim them and if Annabelle's AGI was higher than both parents.

Vanessa's husband cannot claim the children on his return because the children don't meet the residency requirement, and he does not meet the tests to claim them as dependents under either the qualifying child or qualifying relative rules. He also does not have a signed Form 8332, Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent, divorce decree, or written agreement in effect that would allow him to claim the children.

A copy of the completed Section B of Form 13614-C is at the end of Appendix A. If you have any incorrect entries, use the job aid to determine your mistakes or ask your instructor for assistance.



Return to lesson 6.

Section B. For Certified Volunteer Preparer Completion

Remember: You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1, 2 & 3 is complete. All questions must be discussed with the taxpayer and all "Unsure" responses should be changed to "Yes" or "No".

Must be completed by Certified Volunteer only if persons are listed in Part II Question 2

Check if persons are listed in Part II Question 2 ☐

- ☐ Yes ☒ No 1. Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? **If yes, which ones:**
- _____
- _____
- ☐ Yes ☒ No 2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? **If yes, which ones:**
- _____
- _____
- ☒ Yes ☐ No 3. Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? **If yes, which ones:**
- Annabelle**
- _____
- ☐ Yes ☒ No 4. Did the taxpayer provide more than half the support for each of the persons in Part II, Question 2? **If yes, which ones:**
- ☐ N/A
- _____
- ☒ Yes ☐ No 5. Did the taxpayer pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? **If yes, which ones:**
- All individuals listed**
- _____

Lesson 8: Income – Wages, Interest, Etc.; Form 1040, Lines 7-11

What are Vanessa's sources of income?

Let's determine Vanessa's sources of income by reviewing Form 13614-C Part III, Income. Before beginning the interview, review the Income section in Publication 4012 (Tab D) for examples of income sources not listed in Part III that may be mentioned during the interview.

Vanessa answered "Yes" to income from wages and salary, self-employment, and she checked "Unsure" for Alimony Income. In an earlier part of the interview, you learned that what she thought might be alimony was actually child support and is not included as taxable income. To correct Form 13614-C, cross out the unsure box and check "No" to Alimony Income, noting that Vanessa received child support.

Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask if you need help.			
Part III. Income – In 2011, did you (or your spouse) receive:			
Yes	No	Unsure	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. Wages or Salary? (Form W-2) <i>Wages \$31,000</i>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. Scholarships? (Forms W-2, 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	6. Alimony Income? <i>Child support income, not alimony</i>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. Unemployment Compensation? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	13. Income (or loss) from Rental Property?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: _____ (Forms W-2 G, 1099-MISC)

Sample Interview Clarifying Income

You ask some probing questions to learn more about her income.

SAMPLE INTERVIEW	
VOLUNTEER SAYS...	VANESSA RESPONDS...
<i>Now that we have determined your filing status and who you can claim as a dependent on your return, let's talk about your income. Earlier, you told me that you did work last year and were also self-employed. Is that correct?</i>	Yes, I've been working for the same store for years and I have my own cosmetics business.
<i>I see, based on your Form W-2, that's Bob's Department Store. Did you work for anyone else last year?</i>	No, just myself.
<i>Great! I wish I could work for myself! So, this is your only Form W-2?</i>	Yes.

SAMPLE INTERVIEW (continued)

VOLUNTEER SAYS...

VANESSA RESPONDS...

We've identified your total wages as \$31,000.

What about my cosmetics business?

We will account for those earnings later. I see you answered no to receiving tip and scholarship income.

That's right.

Did you have any interest income, such as interest from a checking account, savings account, or certificate of deposit?

No, I went with a couple of free checking accounts that don't pay interest, one for personal use and one for my cosmetics business.

Interest income is reported on Form 1099-INT. Did you receive any of those forms?

No, I'm sure you have everything..

Did you cash in any U.S. savings bonds?

No

Did you receive a state tax refund in 2011?

No.

The volunteer and Vanessa continued reviewing the entries on Vanessa's Form 13614-C, as well as Publication 4012 (Tab D), Tables A and B. Vanessa's responses during the interview did not change any of her answers.

So far you have learned that Vanessa was employed as a sales associate in a retail department store for the entire tax year. You verified all the answers on Form 13614-C, Part III. She stated that she owns a cosmetics business, but you will ask her questions about that when you explore her self-employment income.



Return to Lesson 8.

Lesson 9: Income – Business; Form 1040, Line 12

Can Vanessa file Schedule C-EZ?

On Form 13614-C, Part III, Income, Vanessa answered “Yes” to self-employment income. You learned that this came from her cosmetics business.

Refer to Publication 4012 (Tab 2) to see a facsimile of Schedules C and C-EZ. You should familiarize yourself with the requirements for filing Schedule C-EZ prior to conducting this part of the interview. The requirements can be found in Schedule C-EZ, Part I.

You need to ask additional questions about her business income and expenses to determine if she can report it on Schedule C-EZ.

TIP

Preparation of tax returns with Schedule C are in scope for VITA/TCE under certain limited conditions and with expenses of \$10,000 or less.

Sample interview on the use of Schedule C-EZ

SAMPLE INTERVIEW

VOLUNTEER SAYS...

Let's talk about your income from your personal cosmetics business.

You may be able to file Schedule C-EZ. First, during 2011, what was the total of your business expenses?

Okay. You use the cash method of accounting. Did you carry any inventory during the year?

Did you have a loss on the business in 2011?

Did you have any employees?

And you aren't taking any kind of depreciation or amortization on equipment or property owned by the business?

Do you intend to deduct expenses for using your home as your office?

Have you always been the only person involved in this business?

Good. Then we can prepare Schedule C-EZ for you!

VANESSA RESPONDS...

OK, I have all my stuff right here.

\$590. I made a summary of all my income and expenses from my business bank account. This account is purely for my business.

No, the only things I have are the samples for parties and individual consultations. When I get an order, I send it through the supplier and the products go directly to the customer or I deliver them personally.

No. I sold \$2,990 worth of cosmetics last year and my expenses were \$590.

No, I did it all myself.

No, I don't have anything like that!

No, not at all.

Yes.

Great!

You learned key facts that determined that Vanessa can file Schedule C-EZ. She had self-employment income of \$2,990 and expenses of \$590 from her business. She has met all the requirements for the use of a Schedule C-EZ, which is within the scope of the VITA/TCE program.

Next, you ask probing questions to gather information about business expenses you will enter on Schedule C-EZ.

SAMPLE INTERVIEW (continued)

VOLUNTEER SAYS...

VANESSA RESPONDS...

Do you have any Forms 1099-MISC for income from your cosmetics business?

No, all my clients just write me personal checks or pay in cash. But I keep this business account separate from my personal account – it's a lot easier that way!

Good! Does this year-end summary for your business account list all the deposits and expenses for your business?

Yes, it does.

That makes it easy. By the way, do you use your vehicle to conduct your business?

Yes, for parties and deliveries; that sort of thing.

Did you keep track of the mileage that went only for your business?

No.

Well, that is a deductible expense. If you do drive anywhere for the business, try keeping a pad of paper in the car and always record your odometer reading, and document the business purpose of the trip.

I sure will!

Before you continue the interview, be sure to indicate Vanessa's responses to these questions on page 2 of Form 13614-C. In the margins of Part III, item 7, enter "Total income \$2,990, expenses \$590."

Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask if you need help.

Part III. Income – In 2011, did you (or your spouse) receive:

Yes No Unsure

- ☒ ☐ ☐ 1. Wages or Salary? (Form W-2) *Wages \$31,000*
- ☐ ☒ ☐ 2. Tip Income?
- ☐ ☒ ☐ 3. Scholarships? (Forms W-2, 1098-T)
- ☐ ☒ ☐ 4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
- ☐ ☒ ☐ 5. Refund of state/local income taxes? (Form 1099-G)
- ☐ ☒ ☒ 6. Alimony Income? *Child support income, not alimony*
- ☒ ☐ ☐ 7. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)
- ☐ ☒ ☐ 8. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Forms 1099-S, 1099-B) *Total income \$2,990, expenses \$590*
- ☐ ☒ ☐ 9. Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2)
- ☐ ☒ ☐ 10. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)
- ☐ ☒ ☐ 11. Unemployment Compensation? (Form 1099-G)
- ☐ ☒ ☐ 12. Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
- ☐ ☒ ☐ 13. Income (or loss) from Rental Property?
- ☐ ☒ ☐ 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: _____
(Forms W-2 G, 1099-MISC)

What “other income” must Vanessa report?

Recall that Vanessa only checked “Yes” to wages and self-employment in the Income section of her Form 13614-C. We previously determined that her “Unsure” response for alimony was actually child support. You will still need to verify that she did not receive any other income that must be reported, even though she answered “No” for all other income items. A list of other possible sources of income can be found in Publication 4012 (Tab D), Income section.

You ask additional probing questions to ensure all other responses to income are correct.

Sample Interview Clarifying Other Income

SAMPLE INTERVIEW	
VOLUNTEER SAYS...	VANESSA RESPONDS...
<i>Okay, Vanessa. Even though you only checked “Yes” to Wages and Self-Employment income on your intake and interview sheet, I want to make sure that you did not receive any other form of income during 2011. Here is a list of things that are considered income. Did you receive any of these in 2011? [Volunteer shows Vanessa Table A, Examples of Income, in Publication 4012 (Tab D).]</i>	I don't think so. No, I'm sure I didn't.
<i>Okay, that finishes up the Income section. Next, we'll discuss any adjustments to your income.</i>	

Be sure to record any additional information you gained from the taxpayer's responses, on Form 13614-C, page 4.



Return to Lesson 9.

Lesson 17: Adjustments to Income

Can Vanessa claim any adjustments to her income?

“Adjustments to income” are amounts that Vanessa can subtract from her total income. Before interviewing Vanessa about possible adjustments to her income, you may want to review Publication 17, Adjustments to Income section, and Publication 4012 (Tab E), Adjustments section.

Also, review Vanessa’s Form 13614-C, particularly Part IV, Expenses.

In Part III, Vanessa indicates that she had self-employment income. She can deduct a portion of her self-employment tax as an adjustment to her income. (This adjustment is calculated on Form 1040 Schedule SE and will be covered in Lesson 27, Other Taxes.)

Because Form 13614-C does not list all the possible opportunities for adjustments to her income, you may find it helpful to ask Vanessa about each entry in the Adjusted Gross Income section of Form 1040. At a minimum, you must validate all the responses she gave on her Form 13614-C.

During the interview, Vanessa indicates that she neither paid nor received alimony. You ask her probing questions about possible IRA contributions.

Sample Interview about IRA Contributions

SAMPLE INTERVIEW	
VOLUNTEER SAYS...	VANESSA RESPONDS...
<i>I see from box 12 of your W-2 that you put \$1,000 into your 401(k) account. I also see on Form 13614-C that you made a contribution to your traditional IRA account. Is that correct?</i>	Yes, I put \$600 into my IRA.
<i>Okay. When did you make the contribution?</i>	I did it last May, I think. Yes, here’s the statement. I always try to put money into my IRA when I have a little extra cash.
<i>Great. It looks like your income is within the limits, so you can deduct the entire IRA contribution.</i>	Thanks!
<i>Did you ever make IRA contributions that you didn’t deduct?</i>	No, I just have this one account, and I’ve always taken the deduction.
<i>Okay. You have until the due date of the return to make deductible contributions up to a total of \$5,000 and deduct them for this tax year. Are you planning to contribute any more to your IRA account?</i>	I’ll save part of my refund again, but I want to put that toward next year’s deduction.
<i>Sounds like you’ve thought about it and have a plan.</i>	Yes, I have.

Based on your interview and the information Vanessa provided on her Form 13614-C, you have now determined that she will be able to take both an IRA and self-employment tax deduction. The \$1,000 401(k) contribution on her Form W-2 will not result in an adjustment to her income and will be discussed later in Lesson 26, Miscellaneous Credits.



Return to Lesson 17.

Lesson 19: Standard Deduction

Can and should Vanessa take the standard deduction?

As you recall, Vanessa qualifies to file as Head of Household and was employed as a sales associate in a retail department store for the entire tax year. She was also self-employed with her own cosmetics business.

Let's determine if it would be more beneficial for Vanessa to itemize or to take the standard deduction. The deductions section of Publication 4012 (Tab F) contains helpful charts and interview tips for completing this section of the tax return.

Sample Interview Exploring Standard Deduction

SAMPLE INTERVIEW	
VOLUNTEER SAYS...	VANESSA RESPONDS...
<i>Based on your filing status as Head of Household, your standard deduction is \$8,500.</i>	Should I itemize this year?
<i>Your intake sheet indicates that you did not have any home mortgage payments such as interest or taxes.</i>	That's correct. We currently live in an apartment. I may purchase a home next year.
<i>You also indicated you had medical expenses and charitable contributions last year. Tell me about your medical expenses.</i>	Well, I did have some medical and dental expenses. I have receipts, and the total is about \$585. I also spent about \$1,500 when I delivered Bella.
<i>Did you make any charitable contributions?</i>	I made donations totaling \$200. I have the receipts in this envelope.
<i>So at this point, the total amount of your medical expenses and charitable contributions is \$2,285. It appears that you should probably take the standard deduction. However, just to make sure, let's see if there is anything else you may be able to itemize.</i>	Sounds good to me.

Should Vanessa itemize her deductions?

If a taxpayer's medical expenses, real estate and personal property taxes, home mortgage interest, and charitable contributions exceed the standard deduction amount, probe further using the itemized deductions worksheet in Tab 4 and the interview tips in Tab F of Publication 4012.

At this point in the interview, it does not appear that Vanessa's \$2,285 medical expenses and charitable contributions will exceed her standard deduction amount; it seems more advantageous for Vanessa to take the standard deduction.



Return to Lesson 19.

Lesson 20: Itemized Deductions

Let's determine if Vanessa should itemize her deductions. Vanessa incurred expenses that may increase her deductions. She currently qualifies for the standard deduction of \$8,500 for the tax year.

Vanessa stated that she paid medical and/or dental expenses and donations, so you decided to probe further using Publication 4012 (Tab F), Itemized Deductions Interview Tips.

Sample Interview Clarifying Medical Deductions

SAMPLE INTERVIEW

VOLUNTEER SAYS...

Let's see if there are any other medical expenses you may be able to claim. How much did you pay in health-care premiums?

Yes, health insurance premiums are deductible as long as they aren't pre-tax. Let's take a look at your medical and dental expenses. You were right; the total of your receipts comes to \$585. Now, let's see if we can deduct some transportation costs. Can you determine how far you drove for your medical and dental care, and did you have to pay for parking or tolls?

Well, there were two rates in effect for qualified medical travel in 2011. The rate was 19 cents per mile for January 1 through June 30 and 23.5 cents for July 1 through December 31. So, that's \$11.40 for the first half of the year and \$14.10 for the last half for a total of \$25.50.

We'll include that amount as well! That brings your total to \$2,111. However, to claim medical expenses, you will need to have paid more than 7.5% of your adjusted gross income. Since your medical expenses are less than that amount, you cannot get this deduction. Let's see what else you may be able to claim.

VANESSA RESPONDS...

Well, I didn't have any health insurance last year, so I had to pay for all our checkups and my kids' allergy medication prescriptions and dental fillings. Here are the receipts I told you I had. If I get health insurance this year, will my payments be deductible on my next tax return?

All my dental and medical appointments were in the same center. I went every two months. Each round trip was 20 miles, and I have receipts for the six trips I took during the year for a total of 120 miles. I didn't have any tolls or parking fees. Don't forget that I also paid about \$1,500 when I had my daughter Bella.

What about the \$1,500 I spent when I had Bella?

Vanessa's Tax Deductions

During the tax year, Vanessa had some state income tax withheld as shown on her Form W-2.

f Employee's address and ZIP code		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	
15 State	Employer's state ID number										
CO	39-0000000	\$31,000.12		\$257.00							

W-2 Wage and Tax Statement **2011** Department of the Treasury—Internal Revenue Service

Form **W-2** Wage and Tax Statement

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

Sample Interview Clarifying State and Local Income Tax Deductions

SAMPLE INTERVIEW	
VOLUNTEER SAYS...	VANESSA RESPONDS...
You can claim the state and local income tax. Your Form W-2 shows you had some state income tax withheld, so we'll include that amount as a deduction also.	Excellent!
Did you pay any personal property tax?	No

Sample Interview Clarifying Interest Deductions

SAMPLE INTERVIEW	
VOLUNTEER SAYS...	VANESSA RESPONDS...
Did you pay any interest?	Just the interest on my credit card. Is that deductible?
I'm sorry, but it isn't.	

Vanessa's Gifts to Charity Deductions

During the tax year, Vanessa gave a total of \$200 in contributions to her church. She gives you a copy of the letter she received from her church. She can claim this deduction.

Based on your findings during the interview, you make the following notes on Vanessa's Form 13614-C, Part IV. By item 5, you write \$2,111 and by item 8, you write \$200.

(Form 13614-C)	
<input type="checkbox"/>	4. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?
<input checked="" type="checkbox"/>	5. Medical expenses (including health insurance premiums)? \$2,111
<input type="checkbox"/>	6. Home mortgage interest? (Form 1098)
<input type="checkbox"/>	7. Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
<input checked="" type="checkbox"/>	8. Charitable contributions? \$200
<input checked="" type="checkbox"/>	9. Child/dependent care expenses, such as day-care?

Vanessa's Miscellaneous Expense Deductions

You refer to Publication 17, Publication 4012 (Tab F), and Schedule A to determine if there are any miscellaneous expense deductions that Vanessa can claim. She tells you that she paid her bank \$35 for her safe deposit box. The box was used to store her investment documents, which makes this a deductible expense. Since the \$35 she paid is less than 2% of her AGI, she does not get the deduction for miscellaneous expenses.

Itemized Deductions Summary

Based on your interview with Vanessa and your reference materials, you now know that Vanessa paid medical and dental expenses, state income taxes, and a fee for her safe deposit box. She also contributed money to her church. The total of all her itemized deductions is only \$457, which is less than her standard deduction amount of \$8,500. Vanessa will take the standard deduction.



Return to Lesson 20.

Lesson 22: Credit for Child and Dependent Care

Does Vanessa qualify for the child and dependent care credit?

Vanessa answered yes to paying child/dependent care expenses on her Form 13614-C. Bella, Zoe, and Zachary are Vanessa's three dependent children. Let's determine if Vanessa is eligible for the child and dependent care credit by using the Credit for Child and Dependent Care Expenses Decision Tree in Publication 4012 (Tab G).

Sample Interview Clarifying Child and Dependent Care Credit

SAMPLE INTERVIEW	
VOLUNTEER SAYS...	VANESSA RESPONDS...
<i>Did you pay for child care during the tax year?</i>	Zach attends a free after-school program. My mom watches Bella all day, and she watches Zoe most of the time; Zoe goes to preschool one day a week.
<i>You may be able to take the credit for child and dependent care expenses. Let me go over a couple of things with you. I already know that your three children qualify as dependents.</i>	Okay.
<i>And I know that you have earned income because you work in a department store. Did you pay for child care so that you could go to this job?</i>	Yes.
<i>And Zoe's day-care provider is not a relative, correct?</i>	The preschool is not. I don't have to pay my mom.
<i>We already know that you are filing as Head of Household, and meet the conditions of "unmarried" for tax purposes. Did you bring the name, address, and tax identification number of the provider with you?</i>	Yes, I did.
<i>What were your child-care expenses for the year?</i>	Well, I pay the preschool \$125 a month, so that would be \$1,500 for the year.
<i>Does your company provide any dependent care benefits?</i>	No.
<i>Well, your expenses definitely qualify. Now all we have to do is figure out the amount of your child and dependent care credit.</i>	Great! Thanks for your help!

Based on your findings during the interview, you make the following note on Vanessa's Form 13614-C. In Part IV, Item 9, you write \$1,500.

(Form 13614-C)

<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. Medical expenses (including health insurance premiums)? \$2,111
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. Home mortgage interest? (Form 1098)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. Charitable contributions? \$200
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. Child/dependent care expenses, such as day-care? \$1,500



Return to Lesson 22.

Lesson 23: Education Credits

Does Vanessa qualify for any of the education credits?

Vanessa may be able to reduce the amount of tax due if she has education expenses that qualify for the American opportunity or lifetime learning education credits. Review the information in Publication 4012 (Tab G) regarding these credits.

Sample Interview Clarifying Education Credits

SAMPLE INTERVIEW	
VOLUNTEER SAYS...	VANESSA RESPONDS...
<i>I see that you checked “Yes” on your intake and interview sheet that you paid educational expenses last year. Since your children are so young, is it safe to assume that they were for you?</i>	Yes, they were. I took one course last fall.
<i>So why did you take the course?</i>	The Employee Assistance Program recommended the course to my boss to improve my job skills.
<i>It sounds like you may be eligible to claim the lifetime learning credit. Do you have a receipt for the tuition payment?</i>	Yes, here are the receipts from City College.
<i>I see \$450 for tuition and \$80 for books. That totals \$530. I just need to ask you a few more questions. Did you receive any funds from an educational assistance program (EAP) from your employer?</i>	Yes, the EAP provided \$100.
<i>Did you make any tax-free withdrawals from a Coverdell educational savings account or another qualified tuition program, or from U.S. savings bonds?</i>	No.
<i>Not counting gifts, bequests, or inheritances, did you receive any other nontaxable payments specifically for educational expenses?</i>	Well, my mom gave me \$100 to help with tuition but nothing else.
<i>The \$100 was a gift, so we don’t count it. So, after we subtract the \$100 employer benefit, your total allowable expenses are \$430.</i>	That should help a little.

Based on the interview, Vanessa meets the requirements for the lifetime learning credit. Make a note of your findings on Form 13614-C, page 4.



Return to Lesson 23.

Lesson 25: Child Tax Credit

Is Vanessa eligible for the full child tax credit?

Vanessa’s responses on Form 13614-C Part II, Marital Status and Household Information, indicate that her children may qualify for the child tax credit. If she qualifies, the credit reduces her tax liability by up to \$1,000 for each qualifying child.

Using the Child Tax Credit and Additional Child Tax Credit Interview Tips in the Credits section of Publication 4012 (Tab G), you conclude that all three children:

- Are under the age of 17
- Are children of Vanessa
- Are U.S. citizens
- Lived in her home for more than 6 months

Sample interview clarifying the child tax credit

SAMPLE INTERVIEW	
VOLUNTEER SAYS...	VANESSA RESPONDS...
<i>You probably qualify for the child tax credit, but let me ask you a few questions just to be sure.</i>	Okay.
<i>Based on you intake and interview sheet, Zachary, Zoe, and Bella are all under age 17, correct?</i>	Yes.
<i>And we know that they are all U.S. citizens.</i>	That’s correct.
<i>They also lived with you for the entire year?</i>	Yes.
<i>And we’ve already established that they did not provide any of their own support.</i>	No, of course not. They’re just little kids!
<i>Well, since you are claiming all three of your children as dependents and they meet the status of a qualifying child for the child tax credit, you qualify for this credit.</i>	

Remember, we determined earlier that Vanessa qualifies for the child and dependent care credit and the education credit. If her remaining tax is less than the \$3,000 credit allowed for three qualifying children, she will not be able to take the full child tax credit. However, she may be eligible for the additional child tax credit. Refer to the Additional Child Tax Credit Tip in Publication 4012 (Tab G), Credits section.



Return to Lesson 25.

Lesson 26: Miscellaneous Credits

Does Vanessa qualify for the credit for qualified retirement savings contributions?

Vanessa may be able to reduce her tax liability if she is able to take this credit. On Form 13614-C, Part IV, Expenses, Vanessa answered “Yes” to the question about contributions to a retirement account. She also checked the IRA and 401(k) boxes for this question. Based on her Form W-2, we know Vanessa contributed \$1,000 into her 401(k) plan at work. In a previous interview, she stated that she also put \$600 into her IRA. Be sure to record this information on Form 13614-C, as shown here.

Part IV. Expenses – In 2011 Did you (or your spouse) pay:			
Yes	No	Unsure	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. Alimony: If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account? <input checked="" type="checkbox"/> IRA <input type="checkbox"/> Roth IRA <input checked="" type="checkbox"/> 401K <input type="checkbox"/> Other
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.? (Form 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. ... (including health insurance premiums)?

\$600 IRA, \$1,000 on Form W-2

Vanessa's retirement savings may qualify her for the credit for retirement savings contributions. Review Publication 4012 (Tab G), Retirement Savings Contributions Credit – Decision Tree. You decide to ask Vanessa additional probing questions to determine if she is eligible.

Sample Interview Clarifying the Retirement Savings Contribution

SAMPLE INTERVIEW	
VOLUNTEER SAYS...	VANESSA RESPONDS...
<i>Since you put money into an IRA and your retirement account at work, let's see if you're eligible for the saver's credit. Your AGI isn't too high. And we know you were born before January 2, 1993.</i>	Yes, that's right.
<i>We know that you can't be claimed as a dependent by someone else. And, even though you did take a class, you were not considered a full-time student.</i>	That's correct.
<i>During 2009, 2010, or 2011, did you take any money out of your IRA account or your 401(k) plan at work, or do you plan to take any distributions before the tax filing deadline?</i>	No. I try to forget all about them. Once you start taking it out, it's too hard to put it back.
<i>You're so right about that. Well, based on your information, you may also be eligible for the saver's credit.</i>	More good news.



Return to Lesson 26.


Lesson 27: Other Taxes

Does Vanessa have any additional taxes?

As you recall, Vanessa has her own cosmetics business and answered “Yes” to self-employment income earlier in the interview process.

Sample Interview Clarifying Additional Taxes

SAMPLE INTERVIEW	
VOLUNTEER SAYS...	VANESSA RESPONDS...
<i>We determined earlier that you have your own cosmetics business and have self-employment income. Did you know that self-employment income is subject to social security and Medicare taxes?</i>	No, but that is good to know.
<i>I see that you checked “No” for tip income on your intake and interview sheet, but I still need to verify this information. Do you receive tips at your regular job or as part of your self-employment?</i>	No, not at all.
<i>Okay. Well, let’s move on then!</i>	

 Return to Lesson 27.

Lesson 28: Payments

Does Vanessa qualify for any additional credits?

At this point during the interview, you will need to discuss and verify all the items on Vanessa's Form 13614-C that may affect a potential credit or payment she is entitled to receive.

Refer to Publication 4012 (Tab 6), Other Taxes and Payments section, to identify and review the Payments section of the return.

Vanessa checked "No" on Form 13614-C, Part V, item 9, regarding estimated tax payments. Let's see if there are other payments Vanessa made during the year and if she will qualify for any additional credits that will reduce her tax liability. Her Form W-2 reveals her tax withholding.

Sample Interview Clarifying Payments

SAMPLE INTERVIEW	
VOLUNTEER SAYS...	VANESSA RESPONDS...
<i>Vanessa, based on your intake and interview sheet, you stated that you did not purchase a home in 2011.</i>	Yes, that's correct.
<i>I know you had a little self-employment income, and you did indicate on your intake and interview sheet that you did not make any estimated tax payments, but I still need to verify if this is correct.</i>	Right, again.
<i>Looking at your self-employment income and your last year's return, you probably weren't required to pay any.</i>	That's a relief!
<i>You also have your withholding from your W-2, which will be included in the payments section.</i>	Okay.
<i>We're not finished yet. Bella, Zoe, and Zachary may qualify you for the earned income credit. The EIC may increase your refund or decrease your tax liability.</i>	That's great!



Return to Lesson 28.

Lesson 29: Earned Income Credit (EIC)

Does Vanessa qualify for the EIC?

To determine if Vanessa qualifies for the EIC, you would ask questions based on the EIC General Eligibility Interview Tips found in Publication 4012 (Tab H). You may find it helpful to review these tips before starting the interview.

Sample Interview Clarifying EIC

SAMPLE INTERVIEW	
VOLUNTEER SAYS...	VANESSA RESPONDS...
<i>Are you familiar with the EIC?</i>	Yes, I got it last year.
<i>I need to ask you two questions. Has your request for the credit ever been denied, or the amount reduced by the IRS?</i>	Let me think. “No” to both questions.
<i>Good! Since you are filing as Head of Household and your income is less than \$43,998, you could qualify for the earned income credit again this year. Let’s see. I already checked and you and the kids all have valid social security cards.</i>	That’s right.
<i>And you are a U.S. citizen, so you weren’t a nonresident alien during the tax year?</i>	No, that’s for sure!
<i>Did you have any income from outside the United States?</i>	No, my only income was from my job and my cosmetics sales.
<i>Very good. Now, because the Income section of your intake and interview sheet shows that you didn’t have any interest, dividend, or capital gains income, we don’t have to worry about your investment income being too high.</i>	Unfortunately not.
<i>And we know that you are not someone else’s qualifying child.</i>	Yes.

Based on the interview, we know that Vanessa meets the general eligibility requirements. Next, you need to determine if any of her children are a “qualifying child” for EIC.

Do Vanessa’s children qualify her for the EIC?

To determine if Vanessa’s children Bella, Zoe, and Zachary are qualifying children for the EIC, you should question her based on the Interview Tips for EIC with a Qualifying Child in Publication 4012 (Tab H).

Sample Interview Clarifying EIC with Qualifying Child Credit

SAMPLE INTERVIEW	
VOLUNTEER SAYS...	VANESSA RESPONDS...
<i>Lets see, we already know the kids have valid social security numbers, they are your children and they are under the age of 19.</i>	Yes, that's correct.
<i>And your intake and interview sheet shows that they're single.</i>	Yeah, they're not even dating yet.
<i>They lived with you in the U.S. for the entire year, so they meet the half-year requirement. To claim children for the EIC, they have to meet age and relationship tests, and live with you in the U.S. for more than half the year. We also know that your Mom does not qualify to claim the kids for the EIC because she only had social security and a small pension; no earned income.</i>	That sounds right. I've always been the one to take the kids.

Volunteer Preparer Determination

Based on the interview, Vanessa meets the EIC requirements with qualifying children.



Return to Lesson 29.

Lesson 30: Refund and Amount of Tax Owed

What are Vanessa’s options if she receives a refund or has a balance due?

If Vanessa’s total payments are more than her total tax, she will receive a refund; if her total payments are less than her total tax, she will owe an amount.

For more information on direct deposit, the split refund option, purchasing savings bonds, and balance due guidance, refer to Pointers for Direct Deposit of Refunds and Balance Due Returns in Publication 4012 (Tab 12).

Before continuing with the interview, review page 3 of Form 13614-C, If you are due a refund or have a balance due.

Sample Interview on Refund Options

SAMPLE INTERVIEW	
VOLUNTEER SAYS...	VANESSA RESPONDS...
<i>Okay, Vanessa, we are almost finished with the interview. Let’s talk about what your options are if you receive a refund.</i>	Okay.
<i>I see on your intake and interview sheet that you would like direct deposit if you receive a refund. You also checked that you would like information about purchasing U.S. savings bonds. Is that correct?</i>	Yes, definitely. I heard something about being able to purchase savings bonds with your refund and thought it might be a good thing. I’d also like part of my refund to go directly into my IRA account. Can I do all of that?
<i>You sure can. The IRS will deposit your refund directly into your account, or as many as three different accounts if you want. You can also request that your refund, or part of it, be used to purchase up to \$5,000 in U.S. Series I Savings Bonds.</i>	That’s great. I do try to put money into my IRA every year. This makes it even easier to save because I don’t really see it. What about the bonds? My son Zachary has been learning about saving in school. Could I purchase one for him? Then, I could have the rest of my refund deposited into my checking account, right?
<i>Yes, you can purchase bonds for someone other than yourself and add a co-owner or a beneficiary. And, as long as you have the routing number and account numbers for each separate account, we can put some of your refund into your IRA and the rest into your checking account.</i>	I have everything you need right here.
<i>Great.</i>	Thanks so much for explaining everything to me.

If, instead of a refund, Vanessa owed money and could not pay it by the due date of the return, she could pay by credit card, or she could request a payment plan with the IRS. There may be applicable fees, penalties, and interest to consider. Publication 4012 (Tab 12), Balance Due Returns, outlines the options.



Return to Lesson 30.

Intake/Interview & Quality Review Sheet

OMB # 1545-1964

Section A. You should complete Pages 1-3

Thank you for allowing us to prepare your tax return. **You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer.** If you have any questions please ask your preparer.

You will need your:

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as a valid drivers license or other government issued picture ID).

Part I. Your Personal Information

1. Your First Name Vanessa	M. I. L.	Last Name Franklin	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
2. Spouse's First Name Harvey	M. I. M.	Last Name Franklin	Is spouse a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
3. Mailing Address 3344 Cleveland Drive	Apt# 4	City Denver	State CO	Zip Code 80202
4. Contact Information Phone: 303-555-5555 Cell Phone: n/a E-mail: n/a				
5. Your Date of Birth 11/12/1972	6. Your Job Title Retail Sales	Are you: 8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	7. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
9. Spouse's Date of Birth 07/14/1969	10. Spouse's Job Title Cook	Is Spouse: 12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	11. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
13. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				

Part II. Marital Status and Household Information

1. As of December 31, 2011, were you?

☐ Single

☒ Married: Did you live with your spouse during any part of the last six months of 2011? ☐ Yes ☒ No

☐ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: _____

☐ Widowed: Year of spouse's death: _____

2. List names below of everyone who lived in your home in 2011 (other than you or spouse). Also list anyone who lived outside of your home that you supported during 2011. If additional space is needed please check here ☐ and list on page 3.

Name (first, last) Do not enter your name or spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. daughter, son, mother, sister, none)	Number of months lived in your home in 2011	US Citizen or resident of the US, Canada or Mexico in 2011 (yes/no)	Marital Status as of 12/31/11 (S/M)	Full- time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Bella Franklin	04/20/11	daughter	12	yes	s	no	yes
Zachary Franklin	09/07/00	son	12	yes	s	yes	yes
Zoe Franklin	12/12/06	daughter	12	yes	s	no	yes
Annabelle Johnson	11/15/36	mother	12	yes	s	no	yes

- Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.
- To report unethical behavior to IRS, email us at wi.voltax@irs.gov or call toll free 1-877-330-1205.

To check the status of your REFUND visit "Where's My Refund?" on www.irs.gov or call 1-800-829-1954 for assistance.

Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask if you need help.

Part III. Income – In 2011, did you (or your spouse) receive:

Yes	No	Unsure	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. Wages or Salary? (Form W-2) <i>Wages \$31,000</i>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. Scholarships? (Forms W-2, 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. Alimony Income? <i>Child support income, not alimony</i>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Forms 1099-S, 1099-B) <i>Total income \$2,990, expenses \$590</i>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. Unemployment Compensation? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	13. Income (or loss) from Rental Property?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: _____ (Forms W-2 G, 1099-MISC)

Part IV. Expenses – In 2011 Did you (or your spouse) pay:

Yes	No	Unsure	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. Alimony: If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No <i>\$600 IRA, \$1,000 on Form W-2</i>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account? <input type="checkbox"/> IRA <input type="checkbox"/> Roth IRA <input type="checkbox"/> 401K <input type="checkbox"/> Other
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.? (Form 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. Medical expenses (including health insurance premiums)? <i>\$2,111</i>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. Home mortgage interest? (Form 1098)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. Charitable contributions? <i>\$200</i>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. Child/dependent care expenses, such as day-care? <i>\$1,500</i>

Part V. Life Events – In 2011 Did you (or your spouse):

Yes	No	Unsure	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. Have a Health Savings Account? (Forms 5498-SA, 1099-SA)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form 1099-C)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. Buy, sell or have a foreclosure of your home? (Form 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. Live in an area that was affected by a natural disaster? If yes, where? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. Receive the First Time Homebuyers Credit in 2008?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. Pay any student loan interest? (Form 1098-E)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. Attend school as a full time student? (Form 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. Adopt a child?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?

Presidential Election Campaign Fund: (If you check a box, your tax or refund will not change.)

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund ☐ You ☐ Spouse

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Additional Information and Questions related to the preparation of your return

Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.

Other than English what language is spoken in the home? _____

Are you or a member of your household considered disabled? ☐ Yes ☒ No

If you are due a refund or have a balance due:

- Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-filed return means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days.
- Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and earn interest for up to 30 years.

If you are due a refund, would you like a direct deposit? ☒ Yes ☐ No

If you are due a refund, would you like information on how to purchase U.S. Savings Bonds? ☒ Yes ☐ No

If you are due a refund, would you like information on how to split your refund between accounts? ☒ Yes ☐ No

If you have a balance due, would you like to make a payment directly from your bank account? ☐ Yes ☒ No

Additional comments:

STOP HERE!

Thank you for completing this form.

Please give this form to the certified volunteer preparer for use in preparing your return.

Your Civil Rights are Protected: It is the Internal Revenue Service's mission to provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all. Under no circumstances will the Internal Revenue Service tolerate discrimination by its employees, grantees, contractors, and/or subcontractors. NO ONE shall be excluded from participating in, be denied the benefits of, or be subject to discrimination because of race, color, sex, national origin, disability, reprisal, or age in programs or activities funded by the Department of Treasury – Internal Revenue Service. Any person who believes that he/she has been discriminated against on the basis of race, color, sex, national origin, disability, reprisal or age in programs or activities receiving financial assistance (e.g. Low-Income Tax Clinics, Tax Counseling for the Elderly) from the Department of Treasury IRS, may submit a written complaint to: National Headquarters/Office of Equity, Diversity & Inclusion; Internal Revenue Service; Attn: Director, Civil Rights Division (External Civil Rights Team); 1111 Constitution Ave., NW Room 2422; Washington, DC 20224.

Paperwork Reduction Act Notice

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

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Section B. For Certified Volunteer Preparer Completion

Remember: You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1, 2 & 3 is complete. All questions must be discussed with the taxpayer and all "Unsure" responses should be changed to "Yes" or "No".

Must be completed by Certified Volunteer only if persons are listed in Part II Question 2

Check if persons are listed in Part II Question 2 ☐

- ☐ Yes ☒ No 1. Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? **If yes, which ones:**
- _____
- _____
- ☐ Yes ☒ No 2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? **If yes, which ones:**
- _____
- _____
- ☒ Yes ☐ No 3. Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? **If yes, which ones:**
- Annabelle**
- _____
- ☐ Yes ☒ No 4. Did the taxpayer provide more than half the support for each of the persons in Part II, Question 2? **If yes, which ones:**
- ☐ N/A
- _____
- ☒ Yes ☐ No 5. Did the taxpayer pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? **If yes, which ones:**
- All individuals listed**
- _____
- _____

Reminders

Use Publication 4012, Volunteer Resource Guide and Publication 17, Your Federal Income Tax in making tax law determinations.

Additional Tax Preparer Notes:

Part II: Cannot claim mother; mother provided more than half of her own support.

Husband did not live with her during last 6 months; she qualifies for H of H.

Part III: Unsure checked for alimony. Determined received child support.

Part IV: Contributions to an IRA and 401K; qualifies for Retirement Saver's Credit. Also qualifies for Lifetime Learning Credit, Child and Dependent Care Credit and CTC. Standard Deduction is more advantageous.

Section C. For Certified Quality Reviewer Completion

Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.

1. Sections A & B of this form are complete.
 2. Taxpayer's identity, address and phone numbers were verified.
 3. Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents match the supporting documents.
 4. Filing Status is correctly determined.
 5. Personal and Dependency Exemptions are entered correctly on the return.
 6. All information shown on source documents and noted in Section A, Part III is included on the tax return.
 7. Any Adjustments to Income are correctly reported.
 8. Standard, Additional or Itemized Deductions are correct.
 9. All credits are correctly reported.
 10. Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported.
- ☐ All tax law issues above have been addressed and necessary changes have been made.
- ☐ If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.
- ☐ Correct SIDN and EFIN are shown on the return.



Return to Lesson 31.